

COMBINED EXCISE TAX RETURN

NAME _____ REG NO. _____
 FIRM NAME _____
 STREET ADDRESS _____
 CITY, STATE, ZIP _____

Please make any address changes above. Check if this change is your business location, mailing address, or both.

I STATE BUSINESS AND OCCUPATION TAX

If your business closed, indicate date: ___/___/___
 For additional information, see note 6 on page 2.

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc, Perish Meat-Whse, Mfg Wheat into Flour, Raw Seafood, Soybean & Canola Proc	30				.00138	
3	Travel Agent Com; Intl Charter Freight Brokers and Stevedoring	28				.00275	
4	Insurance Agents/Insurance Brokers Commis	14				.00484	
5	Manufacturing Fresh Fruits and Vegetables; Splitting or Proc Dried Peas	21				.00138	
6	Processing for Hire/Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
9	Wholesaling	03				.00484	
10	Warehousing, Radio & TV Broadcasting, Public Road Construction/Government Contracting	11				.00484	
11	Public or Nonprofit Hospitals	55				.015	
12	Cleanup of Radioactive Waste for US Govt; Environmental Remedial Action	83				.00471	
13	Service & Other Activities	04				.015	
14	Retailing of Interstate Transportation Equip	19				.00484	
15	Retailing	02				.00471	

* Deductions taken but not explained on pages 3 and 4 will be disallowed.

TOTAL B&O TAX

GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME

II STATE SALES AND USE TAX

16	Retail Sales (also complete local tax section)	01				.065	
17	Use Tax (also complete local tax section)	05			Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid	.065	

TOTAL STATE SALES & USE TAX

III LOCAL CITY AND/OR COUNTY SALES AND USE TAX

Local Sales Tax (Enter applicable rate of tax) Code 45
 Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
18				
19				
20				
21				
22				
TOTAL TAXABLE			TOTAL LOCAL TAX	

Local Use Tax (Enter applicable rate of tax) Code 46
 Total Value of Articles must be the same as line 17, column 1, Gross Amount

Line No.	Location Code	Value of Articles	Rate	Tax Due City or Co.
23				
24				
25				
TOTAL VALUE OF ARTICLES			TOTAL LOCAL TAX	

Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due
26	Region Transit Authority (RTA)	89		.004	
27	King County Food & Bev	90		.005	
28	Litter Tax	36		.00015	

- ▶ Please check (✓) this box if you had no business activity.
- ▶ This return must be filed even if no tax is due.
- ▶ Please make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.
- ▶ For assistance, call (800) 647-7706.

▶ Signature _____
 ▶ Ph. () _____ Date _____

DUE DATE
JANUARY 31, 2000*
 5% Penalty is Due After January 31, 2000
 10% Penalty is Due After February 29, 2000
 20% Penalty is Due After March 31, 2000

* If the due date falls on a weekend or legal holiday, the due date for the return is extended to the next business day.

Line No.	Item	V TOTALS
29	Total All Tax Due from page 1	
30	Totals from Addendum (if applicable)	
31	Rental Car Tax (attach Rental Car Tax Addendum)	
32	Subtotal (add lines 29-31)	
33	Credit (from page 2, section IV, Total Credit)	
34	Subtotal (subtract line 33 from line 32)	
35	Penalty ★ <small>Minimum \$5.00</small>	
36	Interest	

TOTAL AMOUNT OWED (add lines 34 - 36)

★ If you qualify, attach penalty waiver request and check (✓) this box.
 (See note number 5 on page 2)

IV CREDITS

Line No.	Credit Classification	Credit I.D.	Amount
37	Multiple Activities Tax Credit (attach Schedule C)	800	
38	High Technology Credit (attach Research & Development Credit Affidavit)	830	
39	Manufacturing Software/Programming Rural Employment B&O Tax Credit	860	
40	Help Desk Services B&O Tax Credit	865	
41	Ride Share Credit for B&O Tax (attach Ride Share Credit Reporting Schedule)	820	
42	International Services Credit	855	
43	Small Business B&O Tax Credit (see table enclosed)	815	
44	Ride Share Credit for Public Utility Tax (attach Ride Share Credit Reporting Schedule)	825	
45	Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit	870	
46	Bad Debt Tax Credit (attach Schedule B)	801	
47	Hazardous Substance	805	
48	Other Credits (attach appropriate documents)	810	
TOTAL CREDIT			

Transfer total credit to page 1, line 33

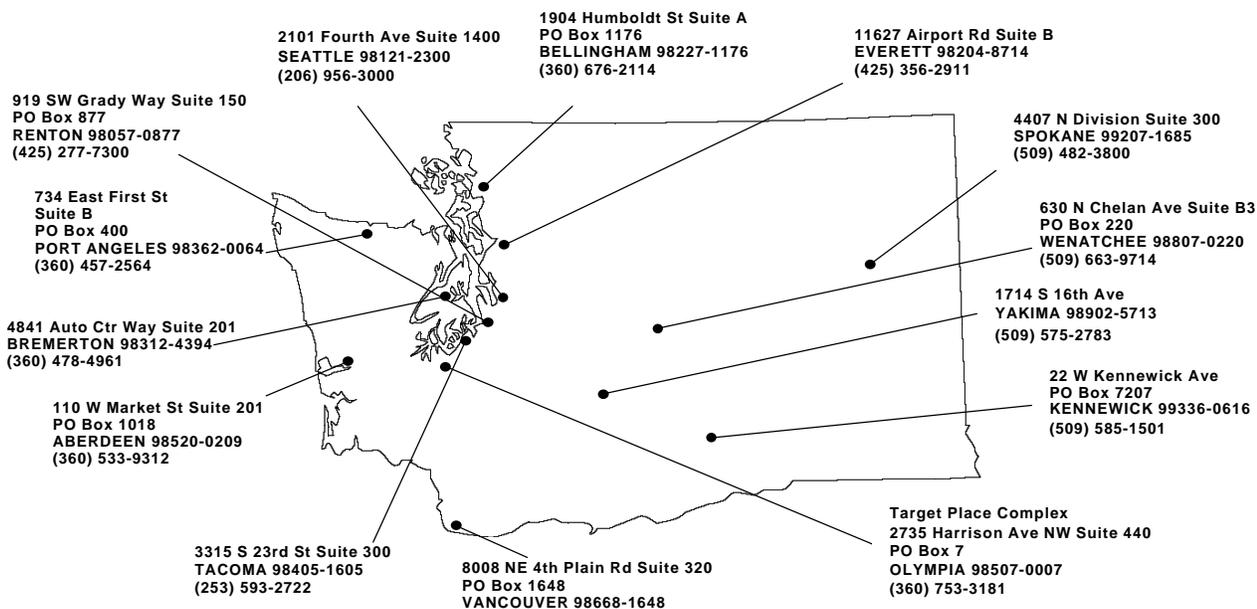
Please note deductions on pages 3 & 4.

Reporting Information

For detailed instructions for completing this return, please refer to the *Instructions for Completing the Annual 1999 Combined Excise Tax Return*.

1. If you have taxable income to report under Lodging Taxes, State Public Utility Tax and/or Other Taxes, you will need to complete and attach the **Combined Excise Tax Return Addendum** and transfer the total tax due from the addendum to line 30 of this return.
2. If you do not have deductions, *do not return pages 3 and 4*.
3. If you have deductions, complete and *return pages 3 and 4*.
4. **LOCAL CITY AND/OR COUNTY SALES AND USE TAX.** If you need additional space to report the local sales taxes, you may attach a sheet with the additional information in the same format as on this return, or request Supplement Form 40 2406 from DOR. Be sure to include the total taxable amounts and total tax due amounts from the attachment in the total taxable box and total local tax due box.
5. For more information about the penalty waiver criteria, please call Tax Express at (800) 334-8969, enter code 429.
6. For more information about business closures, please call Tax Express at (800) 334-8969, enter code 430.
7. To inquire about the availability of this form in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985.

Need Help? Please call the Department of Revenue office nearest you, or our toll-free number (800) 647-7706. You may also access our Internet home page at <http://dor.wa.gov>.



JAN - DEC 1999
DEDUCTION DETAIL

- Deductions taken on the Combined Excise Tax Return and/or the Combined Excise Tax Return Addendum, but not itemized on this form will be disallowed.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total amount of each deduction from this form to the corresponding tax classification on your return, in the deduction column.

If Completing, Fill Out Name, Tax Reporting Account Number and Attach to Combined Excise Tax Return.

▶ Name _____

▶ Tax Reporting Account No. _____ - _____ - _____

Line 1 - Extracting, Extracting for Hire	I.D.	Amount
Bad Debts	1601	
Cash & Trade Discounts	1602	
Other (Explain):	1699	
TOTAL		
Line 2 - Slaughter, Break Processing...	I.D.	Amount
Bad Debts	3001	
Cash & Trade Discounts	3002	
Other (Explain):	3099	
TOTAL		
Line 3 - Travel Agent Com; Intl Charter...	I.D.	Amount
Bad Debts	2801	
Cash & Trade Discounts	2802	
Other (Explain):	2899	
TOTAL		
Line 4 - Insurance Agents/Insurance...	I.D.	Amount
Bad Debts	1401	
Other (Explain):	1499	
TOTAL		
Line 5 - Manufacturing Fresh Fruits and...	I.D.	Amount
Bad Debts	2101	
Cash & Trade Discounts	2102	
Freight	2103	
Advances Reimbursements Rtrns & Allowances	2107	
Other (Explain):	2199	
TOTAL		
Line 6 - Processing for Hire/Printing	I.D.	Amount
Bad Debts	1001	
Cash & Trade Discounts	1002	
Freight	1003	
Advances Reimbursements Rtrns & Allowances	1007	
Other (Explain):	1099	
TOTAL		
Line 7 - Manufacturing	I.D.	Amount
Bad Debts	0701	
Cash & Trade Discounts	0702	
Freight	0703	
Advances Reimbursements Rtrns & Allowances	0707	
Other (Explain):	0799	
TOTAL		
Line 8 - Royalties; Child Care	I.D.	Amount
Bad Debts	8001	
Cash & Trade Discounts	8002	
Advances Reimbursements Rtrns & Allowances	8007	
Other (Explain):	8099	
TOTAL		

Line 9 - Wholesaling	I.D.	Amount
Bad Debts	0301	
Cash & Trade Discounts	0302	
Interstate & Foreign Sales	0304	
Motor Vehicle Fuel Tax	0305	
Casual Sales/Accommodation Sales	0306	
Advances Reimbursements Rtrns & Allowances	0307	
No Local Activity	0308	
Other (Explain):	0399	
TOTAL		
Line 10 - Warehousing, Radio & TV...	I.D.	Amount
Bad Debts	1101	
Cash & Trade Discounts	1102	
Interstate & Foreign Sales	1104	
Advances Reimbursements Rtrns & Allowances	1107	
Radio/TV Advertising	1109	
Other (Explain):	1199	
TOTAL		
Line 11 - Public or Nonprofit Hospitals	I.D.	Amount
Bad Debts	5501	
Cash & Trade Discounts	5502	
Advances Reimbursements Rtrns & Allowances	5507	
Other (Explain):	5599	
TOTAL		
Line 12 - Cleanup of Radioactive Waste...	I.D.	Amount
Bad Debts	8301	
Cash & Trade Discounts	8302	
Interstate & Foreign Sales	8304	
Advance Reimbursements Rtrns & Allowances	8307	
Other (Explain):	8399	
TOTAL		
Line 13 - Service & Other Activities	I.D.	Amount
Bad Debts	0401	
Cash & Trade Discounts	0402	
Interstate & Foreign Sales	0404	
Advances Reimbursements Rtrns & Allowances	0407	
Gambling/Prize/Cash Pay-Outs	0410	
Certain Initiation Fees/Dues/Contributions	0411	
Interest on Certain Invest/Loan/Obligations	0412	
Artistic/Cultural Activities	0416	
Other (Explain):	0499	
TOTAL		
Line 14 - Retailing of Interstate Transport...	I.D.	Amount
Bad Debts	1901	
Cash & Trade Discounts	1902	
Interstate & Foreign Sales	1904	
Advances Reimbursements Rtrns & Allowances	1907	
Consignment Sales	1915	
Artistic/Cultural Activities	1916	
Other (Explain):	1999	
TOTAL		

Line 15 – Retailing (B&O)	I.D.	Amount
Bad Debts	0201	
Cash & Trade Discounts	0202	
Interstate & Foreign Sales	0204	
Motor Vehicle Fuel Tax	0205	
Advances Reimbursements Rtrns & Allowances	0207	
No Local Activity	0208	
Casual Sales/Accommodation Sales	0213	
Tax in Gross	0214	
Consignment Sales	0215	
Artistic/Cultural Activities	0216	
Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals	0217	
Other (Explain):	0299	
TOTAL		

 *Not all deductions are allowable from both Retailing (B&O Tax) and Retail Sales Tax.*

Line 16 - Retail Sales Tax	I.D.	Amount
Bad Debts	0101	
Cash & Trade Discounts	0102	
Interstate & Foreign Sales	0104	
Tax in Gross	0114	
Sales to U.S. Government	0118	
Motor Vehicle Fuel Sales	0119	
Prescription Drugs/Hearing Aids/Lenses/etc	0121	
Exempt Food Sales	0122	
Qualified Nonresident Sales	0123	
Trade-in Allowance	0124	
Newspapers	0125	
Certain Network Telephone Service	0126	
Sales to Indians with Delivery on the Reservation	0128	
Sales of Feed to Fish Farmers	0129	
Taxable Amount for Tax Paid at Source	0130	
Returns & Allowances	0131	
Sales to Nonprofit Artistic/Cultural Art Objects for Displays	0132	
Ride-Sharing Vans	0134	
Purebred Livestock for Breeding	0135	
Tax Deferral/Investment Certificate No.	0136	
Sale of Manufacturing Mach/Equip; Install Labor	0156	
Other (Explain):	0199	
TOTAL		

 *The following deductions are for classifications on the Combined Excise Tax Return Addendum.*

Line 11 - Water Distribution	I.D.	Amount
Bad Debts	6001	
Cash & Trade Discounts	6002	
Interstate & Foreign Sales	6004	
Amounts Paid to Another for Services Jointly Provided	6039	
Amounts Received by Nonprofit Water Association for Capital Projects	6040	
Amounts From Distribution of Water Through Irrigation Systems	6041	
Other (Explain):	6099	
TOTAL		

Line 12 - Sewer Collection	I.D.	Amount
Bad Debts	6101	
Cash & Trade Discounts	6102	
Amounts Paid to Another for Services Jointly Provided	6139	
Other (Explain):	6199	
TOTAL		

Line 13 - Power	I.D.	Amount
Bad Debts	4901	
Cash & Trade Discounts	4902	
Interstate & Foreign Sales	4904	
Amounts Paid to Another for Services Jointly Provided	4939	
Amounts Expend. to Improve Consumer Efficiency	4942	
Low Density/Wholesale Power Costs	4947	
Other (Explain):	4999	
TOTAL		

Line 14 - Gas Distribution, Telegraph	I.D.	Amount
Bad Debts	2601	
Cash & Trade Discounts	2602	
Interstate & Foreign Sales	2604	
Amounts Paid to Another for Services Jointly Provided	2639	
Other (Explain):	2699	
TOTAL		

Line 15 - Motor Transportation, Railroad...	I.D.	Amount
Bad Debts	0801	
Cash & Trade Discounts	0802	
Interstate & Foreign Sales	0804	
Amounts Paid to Another for Services Jointly Provided	0839	
Other (Explain):	0899	
TOTAL		

Line 16 - Urban Transportation/Vessels...	I.D.	Amount
Bad Debts	1201	
Cash & Trade Discounts	1202	
Interstate & Foreign Sales	1204	
Amounts Paid to Another for Services Jointly Provided	1239	
Other (Explain):	1299	
TOTAL		

Line 17 - Other Public Service Business	I.D.	Amount
Bad Debts	1301	
Cash & Trade Discounts	1302	
Interstate & Foreign Sales	1304	
Amounts Paid to Another for Services Jointly Provided	1339	
Other (Explain):	1399	
TOTAL		

Line 19 - Tobacco Products	I.D.	Amount
Interstate & Foreign Sales	2004	
Sales to U.S. Government	2018	
Returned/Destroyed Goods	2043	
Other (Explain):	2099	
TOTAL		

Line 20 - Refuse Collection	I.D.	Amount
Bad Debts	6401	
Sales to U.S. Government	6418	
Sales to Other Refuse/Solid Waste Collectors	6445	
Other (Explain):	6499	
TOTAL		

Line 21 - Petroleum Tax	I.D.	Amount
Petroleum Products Exported Out of State	5746	
Other (Explain):	5799	
TOTAL		

Line 22 - Hazardous Substance	I.D.	Amount
Other (Explain):	6599	
TOTAL		